

Paras Madho
Manager
Securities Operations

New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005



04038428

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

1-32327

CERTNYS

NYSE

October 15, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, THE MOSAIC COMPANY, Common Stock, \$0.01 par value and 7.50% Mandatory Convertible Preferred Shares and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 15, 2004. Tentative listing date - Not yet determined.

Sincerely,

PROCESSED

OCT 22 2004 E

THOMSON
FINANCIAL

1285785